

		FILING FREQUENCY DUE ON OR BEFORE	FORM MO W-3 (REV. 11-2003)	MISSOURI DEPT. OF REVENUE TRANSMITTAL OF WAGE AND TAX STATEMENTS
MO TAX I.D. NUMBER		TAX YEAR	Do not send payment with this form. If you have withholding tax due, use Form MO-941.	
FEIN		1. Total Missouri Income Tax Withheld ... \$ 00		
NAME		2. Number of Form W-2(s)/ 1099-R(s) Issued * 		
STREET ADDRESS				
CITY, STATE, ZIP CODE				
I have direct control, supervision, or responsibility for filing this report. Under penalties of perjury, I declare it is a true, accurate, and complete report.				
AUTHORIZED SIGNATURE		DATE		
MAIL REPORT TO: Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330.				
		DOR USE ONLY * 		

MO 860-2847 (11-2003) (1891)

INSTRUCTIONS FOR COMPLETING FORM MO W-3 TRANSMITTAL OF WAGE AND TAX STATEMENTS

The Transmittal of Wage and Tax Statements is due on or before the last day of February, after all of your withholding tax returns have been filed. If the due date falls on a Saturday, Sunday, or legal holiday, the Form MO W-3 will be considered timely if postmarked on the next business day. Copies of all Forms W-2(s) and 1099-R(s) (Copy 1), the magnetic tape, the cartridge, or the diskette must accompany the Form MO W-3, Transmittal of Wage and Tax Statements. A list, preferably an adding machine tape or a computer printout, of the total amount of the income tax withheld as shown on all "Copy 1s" of Form W-2 and Form 1099-R must be included. (If you have 250 or more employees, you must use magnetic media reporting. Specifications for magnetic media reporting are provided in the *Employer's Tax Guide* which is provided on our web site. To obtain an *Employer's Tax Guide*, access www.dor.mo.gov/tax/business/withhold/forms/, or call (800) 877-6881.)

Send Forms W-2(s) and 1099-R(s), the magnetic tape, the cartridge, or the diskette to the Missouri Department of Revenue in convenient size packages. Each package must be identified with the name and account number of the employer and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return or payment with the Forms W-2(s) or 1099-R(s), the magnetic tape, the cartridge,

or the diskette. The last remittance must be sent separately with Form MO-941, Employer's Return of Income Taxes Withheld.

If you discover your employer withholding tax has been under reported when you complete Form MO W-3, Transmittal of Wage and Tax Statements, you must file the Form MO-941U, Employer's Withholding Tax Underpayment Amended Return that is in your coupon book. (A separate Form MO-941U must be filed for each period affected.) Send the Form MO-941U, with remittance, to the Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.

OR

If you discover your employer withholding tax has been over reported when you complete Form MO W-3, you must file the Form MO-941X, Employer's Withholding Tax Amended Return for Overpayments that is in your coupon book. (A separate Form MO-941X must be filed for each period affected.) Send the Form MO-941X, along with supporting documentation, such as a copy of your payroll ledger or Form W-2(s), to the Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999. A refund or credit will be issued by the Director of Revenue for any excess remittance over the actual amount due for a period. You cannot take a credit for any overpayment until you have received an overpayment notice from the Director of Revenue.